



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF LAWRENCE WATER UTILITY

Principal Office: 2595 FRENCH ROAD
DE PERE, WI 54115

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF LAWRENCE WATER UTILITY**Utility Address:** 2595 FRENCH ROAD
DE PERE, WI 54115**When was utility organized?** 1/1/1996**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JUDY A. BENZ**Title:** TOWN ADMINISTRATOR**Office Address:**2595 FRENCH ROAD
DE PERE, WI 54115**Telephone:** (920) 336 - 9131**Fax Number:** (920) 336 - 9193**E-mail Address:** townlaw@execpc.com

Individual or firm, if other than utility employee, preparing this report:

Name: MICHAEL W. KONECNY**Title:** VICE PRESIDENT**Office Address:** SCHENCK SC2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4112**Fax Number:** (920) 436 - 7808**E-mail Address:** konecnym@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: TOM PEROCK**Title:** CHAIRMAN**Office Address:**2595 FRENCH ROAD
DE PERE, WI 54115**Telephone:** (920) 336 - 9131**Fax Number:** (920) 336 - 9193**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MICHAEL W. KONECNY**Title:** VICE PRESIDENT**Office Address:** SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4112**Fax Number:** (920) 436 - 7808**E-mail Address:** konecnym@schencksolutions.com**Date of most recent audit report:** 2/6/2003**Period covered by most recent audit:** CALENDAR YEAR 2002

Names and titles of utility management including manager or superintendent:

Name: GREG LITTLE**Title:** OPERATOR**Office Address:**
2595 FRENCH ROAD
DE PERE, WI 54115**Telephone:** (920) 336 - 9131**Fax Number:** (920) 336 - 9193**E-mail Address:**

Name of utility commission/committee: TOWN BOARD

Names of members of utility commission/committee:MR NATHAN ABTS
MS JUDY BENZ
MR TOM PEROCK
MR RANDY TREML
MR KEN VAN DE HEI
MR RANDY VANDENACK

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: ()-) -

Fax Number: (-) -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	170,627	123,929	1
Operating Expenses:			
Operation and Maintenance Expense (401)	63,930	44,701	2
Depreciation Expense (403)	57,207	50,942	3
Amortization Expense (404)	0	0	4
Taxes (408)	38,376	33,610	5
Total Operating Expenses	159,513	129,253	
Net Operating Income	11,114	(5,324)	
Income from Utility Plant Leased to Others (412-413)	81,571	80,000	6
Utility Operating Income	92,685	74,676	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	42,929	34,767	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	42,929	34,767	
Total Income	135,614	109,443	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	135,614	109,443	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	101,008	96,632	13
Amortization of Debt Discount and Expense (428)	10,670	10,670	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	111,678	107,302	
Net Income	23,936	2,141	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	347,838	327,078	19
Balance Transferred from Income (433)	23,936	2,141	20
Miscellaneous Credits to Surplus (434)	32,768	18,619	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	404,542	347,838	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
LEASES OF WELL	81,571	1
Total (Acct. 412):	81,571	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	42,929	4
Total (Acct. 419):	42,929	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAXES FORGIVEN BY TOWN	32,768	8
Total (Acct. 434):	32,768	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	170,627	0	0	0	170,627	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	170,627	0	0	0	170,627	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,716,980	2,483,639	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	198,398	141,966	2
Net Utility Plant	2,518,582	2,341,673	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	495,692	627,359	6
Special Funds (125)	570,715	399,747	7
Total Other Property and Investments	1,066,407	1,027,106	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	256,250	238,452	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	36,777	29,912	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	293,027	268,364	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,670	21,339	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	10,670	21,339	
Total Assets and Other Debits	3,888,686	3,658,482	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	404,542	347,838	23
Total Proprietary Capital	404,542	347,838	
LONG-TERM DEBT			
Bonds (221)	165,600	165,600	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,774,103	1,832,636	26
Total Long-Term Debt	1,939,703	1,998,236	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	36,329	32,768	31
Interest Accrued (237)	43,611	45,916	32
Other Current and Accrued Liabilities (238)		2,301	33
Total Current and Accrued Liabilities	79,940	80,985	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,464,501	1,231,423	38
Total Liabilities and Other Credits	3,888,686	3,658,482	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,716,980	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,716,980	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	198,398	0	0	0	9
Total Accumulated Provision	198,398	0	0	0	
Net Utility Plant	2,518,582	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	141,966				141,966	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	57,207				57,207	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	57,207	0	0	0	57,207	13
Debits during year						14
Book cost of plant retired	775				775	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	775	0	0	0	775	19
Balance End of Year	198,398	0	0	0	198,398	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.20%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NOTE ANTICIPATION NOTE	10,670	428	10,670	1
Total			10,670	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GENERAL OBLIGATION REFUNDING BOND	03/01/1998	06/01/2011	4.54%	165,600	1
Total Bonds (Account 221):				165,600	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	03/15/2000	03/15/2010	5.25%	466,803	1
STATE TRUST FUND LOAN #9014	05/12/1999	03/15/2009	5.25%	87,500	2
NOTE ANTICIPATION NOTE	03/15/2000	09/01/2003	5.20%	1,219,800	3
Total for Account 224				1,774,103	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	32,768	1
Accruals:		
Charged water department expense	38,376	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	38,376	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,910	7
PSC Remainder Assessment	137	8
Other (explain):		
TAXES FORGIVEN BY TOWN	32,768	9
Total payments and other debits	34,815	
Balance end of year	36,329	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GENERAL OBLIGATION REFUNDING BOND	642	7,709	7,709	642	1
Subtotal	642	7,709	7,709	642	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
State Trust Fund Loans	24,131	29,869	32,174	21,826	3
NOTE ANTICIPATION NOTE	21,143	63,430	63,430	21,143	4
Subtotal	45,274	93,299	95,604	42,969	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	45,916	101,008	103,313	43,611	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,231,423	0	0	0	0	1,231,423	1
Add credits during year:							
For Services	50,700					50,700	2
For Mains	164,178					164,178	3
Other (specify):							
HYDRANT ADDITIONS FINANCED BY DEVELOPER	18,200					18,200	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,464,501	0	0	0	0	1,464,501	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENT RECEIVABLES	106,109	2
SPECIAL ASSESSMENT RECEIVABLE	389,583	3
Total (Acct. 124):	495,692	
Special Funds (125):		
RESTRICTED CASH	570,715	4
Total (Acct. 125):	570,715	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	36,777	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	36,777	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,600,309	0	0	0	2,600,309	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	170,182	0	0	0	170,182	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,347,962	0	0	0	1,347,962	6
Other (specify):					0	7
Average Net Rate Base	1,082,165	0	0	0	1,082,165	
Net Operating Income	11,114	0	0	0	11,114	8
Net Operating Income as a percent of						
Average Net Rate Base	1.03%	N/A	N/A	N/A	1.03%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	376,190	3
Other (Specify):		4
Total Average Proprietary Capital	376,190	
Net Income		
Net Income	23,936	5
Percent Return on Proprietary Capital	6.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

12/12/03 email:

Dear Ms. Engelke:

Schenck Government & Not-for-Profit Solutions is the auditor for the Town of Lawrence and will be addressing your e-mail dated November 25, 2003.

Concern #1 - The amount on page W-4, \$3,435 was misclassified as miscellaneous revenue. The correct classification is contributed capital. A journal entry will be completed in 2003 to reflect the correct classification.

Concern #2 - The utility does not have any pension or benefits, therefore \$0 in Account 686 is correct.

Concern #3 - In the future, we will expense any repairs to the proper account.

Concern #4 - In the future, we will report the lease payment in Account 474, Other Water Revenues.

If you have further questions regarding the 2002 annual report, please do not hesitate to give me a call. Thank you.

Lynn Knight

Schenck Government & Not-for-Profit Solutions

920-455-4234

Knightl@schencksolutions.com

11/25/03 email:

Dear Ms. Benz:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-4, an amount greater than \$2,000 is reported in Account 474 described as Miscellaneous. Amounts greater than \$2,000, even grouped, require a brief description, such as a short list. Please provide that information.

2. On Page W-5, salaries greater than \$28,000 are reported. However, 0 expense is reported in Account 686, Employees Pensions and Benefits. Please confirm that the utility has no pensions or benefits. If the utility does have pensions or benefits and is allocating the expense to other accounts, this procedure is not appropriate. The current Uniform System of Accounts (USOA) for Municipal Water, Electric and Sewer Utilities requires that expenditures for pensions and benefits, be charged to Account 686 and remain there with the exception of amounts appropriately charged to construction or to non-utility operations. The PSC has not authorized a change to the USOA permitting the allocation of this account to the operation and maintenance

FINANCIAL SECTION FOOTNOTES

labor accounts. Please confirm that the appropriate steps will be taken to ensure that in the future, beginning with the 2003 Annual Report, the accounting for pensions and benefits will be reported in accordance with the current prescribed USOA.

3. On Page W-5, the footnotes indicate that Account 682 increased due to the Town hiring a company to fix leaks. In the future, that expense is more appropriately charged to Account 650, Repairs of Water Plant.

4. A footnote on Page W-10 indicates water was pumped into the Village of Ashwaubenon system and the Village compensates the utility by making an annual lease payment. In the future, the \$80,000 for the lease payment should be reported in Account 474, Other Water Revenues.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	165,339	1
Total Sales of Water	165,339	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	5,288	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,288	
Total Operating Revenues	170,627	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	50,971	5
General Operating Expenses (680-690)	12,959	6
Total Operation and Maintenance Expenses	63,930	
Other Operating Expenses		
Depreciation Expense (403)	57,207	7
Amortization Expense (404)		8
Taxes (408)	38,376	9
Total Other Operating Expenses	95,583	
Total Operating Expenses	159,513	
NET OPERATING INCOME	11,114	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	57	525	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	57	525	
Metered Sales to General Customers (461)				
Residential	206	10,674	82,517	4
Commercial	33	8,204	33,256	5
Industrial	4	3,395	18,484	6
Total Metered Sales to General Customers (461)	243	22,273	134,257	
Private Fire Protection Service (462)	10		7,836	7
Public Fire Protection Service (463)	1		22,721	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	255	22,330	165,339	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
N/A	N/A			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	22,721	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	22,721	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
PRIVATE WELL PERMITS	1,000	8
PRIVATE WELL WATER TESTS	853	9
MISCELLANEOUS	3,435	10
Total Other Water Revenues (474)	5,288	
Amortization of Construction Grants (475):		
NONE		11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	23,631	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	22,264	3
Chemicals (630)	22	4
Supplies and Expenses (640)	1,227	5
Repairs of Water Plant (650)	3,827	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	50,971	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,250	8
Office Supplies and Expenses (681)	497	9
Outside Services Employed (682)	4,564	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,648	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,959	
Total Operation and Maintenance Expenses	63,930	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		36,329	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		36,329	
Social Security		1,910	3
PSC Remainder Assessment		137	4
Other (specify): NONE			5
Total tax expense		38,376	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201485				3
County tax rate	mills		5.624804				4
Local tax rate	mills		3.509341				5
School tax rate	mills		10.650140				6
Voc. school tax rate	mills		1.629000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.614770				10
Less: state credit	mills		1.418471				11
Net tax rate	mills		20.196299				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.509341				14
Combined School Tax Rate	mills		12.279140				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.788481				17
Total Tax Rate	mills		21.614770				18
Ratio of Local and School Tax to Total	dec.		0.730449				19
Total tax net of state credit	mills		20.196299				20
Net Local and School Tax Rate	mills		14.752361				21
Utility Plant, Jan. 1	\$	2,483,642	2,483,642				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	2,483,642	2,483,642				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,483,642	2,483,642				26
Assessment Ratio	dec.		0.991514				27
Assessed Value	\$	2,462,566	2,462,566				28
Net Local & School Rate	mills		14.752361				29
Tax Equiv. Computed for Current Year	\$	36,329	36,329				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	36,329					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	252,654		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	252,654	0	
PUMPING PLANT			
Land and Land Rights (320)	15,000		12
Structures and Improvements (321)	265,933		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	54,136		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	52,028		20
Total Pumping Plant	387,097	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	49,005		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			252,654	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	252,654	
PUMPING PLANT				
Land and Land Rights (320)			15,000	12
Structures and Improvements (321)			265,933	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			54,136	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			52,028	20
Total Pumping Plant	0	0	387,097	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			49,005	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,453,234	164,177	27
Fire Mains (344)	0		28
Services (345)	196,823	50,700	29
Meters (346)	22,578	1,039	30
Hydrants (348)	120,023	18,200	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,841,663	234,116	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,225		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	2,225	0	
Total utility plant in service directly assignable	2,483,639	234,116	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,483,639	234,116	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,617,411 27
Fire Mains (344)			0 28
Services (345)	400		247,123 29
Meters (346)	375		23,242 30
Hydrants (348)			138,223 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	775	0	2,075,004
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,225 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,225
Total utility plant in service directly assignable	775	0	2,716,980
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	775	0	2,716,980

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,922	11,922	1
February			11,132	11,132	2
March			11,532	11,532	3
April			11,885	11,885	4
May			13,045	13,045	5
June			12,998	12,998	6
July			15,158	15,158	7
August			14,568	14,568	8
September			13,884	13,884	9
October			14,451	14,451	10
November			13,463	13,463	11
December			13,810	13,810	12
Total annual pumpage	0	0	157,848	157,848	
Less: Water sold				22,330	13
Volume pumped but not sold				135,518	14
Volume sold as a percent of volume pumped				14%	15
Volume used for water production, water quality and system maintenance				145	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				135,373	18
Total volume not sold but accounted for				135,518	19
Volume pumped but unaccounted for				0	20
Percent of water lost				0%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				703	23
Date of maximum: 10/19/2002					24
Cause of maximum:					25
Ashwaubenon well #6 down for repairs.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				29	26
Date of minimum: 8/17/2002					27
Total KWH used for pumping for the year				414,000	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#1	764	16	5,925	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1			1
Location	WELL #1			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS			5
Year Installed	2000			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	860			8
Pump Motor or Standby Engine Mfr	U S MOTOR			10
Year Installed	2000			11
Type	ELECTRIC			12
Horsepower	250			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	6,126	189	0	0	6,315
P	D	8.000	8,414	4,805	0	0	13,219
P	D	10.000	6,346	0	0	0	6,346
P	D	12.000	30,624	1,490	0	0	32,114
P	T	12.000	73	0	0	0	73
Total Within Municipality			51,583	6,484	0	0	58,067
Total Utility			51,583	6,484	0	0	58,067

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	240	39	1	0	278	105	1
P	1.250	3	0	0	0	3	3	2
P	1.500	22	26	0	0	48	0	3
P	2.000	9	0	0	0	9	0	4
P	6.000				1	1		5
P	8.000	2	0	0	10	12	0	6
Total Utility		276	65	1	11	351	108	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	269	0	5	0	264	0	1
0.750	0	0	0	0	0	0	2
1.000	6	4	0	0	10	0	3
1.500	3	0	0	0	3	2	4
2.000	5	1	0	0	6	3	5
3.000	1	0	0	0	1	1	6
Total:	284	5	5	0	284	6	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	204	21	0	0	0	39	264	1
0.750	0	0	0	0	0	0	0	2
1.000	2	7	0	0	0	1	10	3
1.500	0	2	0	0	0	1	3	4
2.000	0	4	2	0	0	0	6	5
3.000	0	0	1	0	0	0	1	6
Total:	206	34	3	0	0	41	284	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	97	14			111	2
Total Fire Hydrants	97	14	0	0	111	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	92
Number of distribution system valves end of year:	153
Number of distribution valves operated during year:	91

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 600 increased due to the hiring of an additional operator which resulted in an increase in hours and pay.

Account 682 increased due to the Town hiring a company to fix a water leak.

In 2001, the Town recorded payments to the Central Brown County Water Commission in account 684. In 2002, this amount was paid by the general fund.

Pumping and Purchased Water Statistics (Page W-10)

Total volume not sold but accounted for, is broken down as follows:
135,247 gallons was pumped into the Village of Ashwaubenon system. The Village compensates the utility by making an annual lease payment.

175 gallons was used in new construction.

96 gallons was used in the fire department.

Water Mains (Page W-15)

Water main additions were financed by the developer.

Water Services (Page W-16)

Water service additions were financed by the developer.

The eleven water adjustments was a result of additions in previous years but classified as water valves.

Hydrants and Distribution System Valves (Page W-18)

Hydrants additions were financed by the developer.
